



January 30, 2015

SENATE BILL No. 423

DIGEST OF SB 423 (Updated January 27, 2015 12:28 pm - DI 73)

Citations Affected: IC 6-1.1; IC 33-38; IC 36-2.

Synopsis: Property tax issues. Provides that the legislative bodies of two or more counties may adopt substantially similar ordinances to establish a multiple county property tax assessment board of appeals (PTABOA). Provides that a multiple county PTABOA consists of three members appointed by the governor, not more than two of whom may be from the same political party. Requires the auditor's office for the county with the greatest population in a multiple county PTABOA to provide administrative support to the board. Provides that the county council of each county within a multiple county PTABOA may submit recommendations to the governor for appointments to the board. Provides that the compensation of members of a multiple county property tax assessment board of appeals shall be determined jointly by the fiscal bodies of the participating counties. Provides that, following a petition for review contesting the assessed value of tangible property, a taxpayer and a township or county official may enter into an agreement in which both parties agree to stipulate to the assessed value of the tangible property as determined by an independent appraisal. Provides certain provisions that must be included in an agreement, including provisions for selecting an independent appraiser. Specifies that a taxpayer and township or county official may still enter into a resolution of disputed issues following an informal meeting, notwithstanding the provisions that allow for an independent appraisal and stipulated determination. Requires a PTABOA, upon receipt of an
(Continued next page)

Effective: July 1, 2015; January 1, 2016.

Kenley, Houchin, Broden

January 12, 2015, read first time and referred to Committee on Tax & Fiscal Policy.
January 29, 2015, amended, reported favorably — Do Pass.

SB 423—LS 7385/DI 120



Digest Continued

agreement of the parties and an independent appraisal, to enter a stipulated determination of the assessed value of the tangible property in dispute equal to the value as determined by the independent appraisal. Provides that a taxpayer or a township or county official may seek review before the Indiana board of tax review of a stipulated determination entered by a PTABOA. Requires the Indiana judicial center to review the workload and backlog of cases in the Indiana tax court for calendar year 2016 and submit a report of the center's findings, analysis, and recommendations (if recommendations are made) to the legislative council before December 1, 2016. Makes conforming amendments.

SB 423—LS 7385/DI 120



January 30, 2015

First Regular Session 119th General Assembly (2015)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

SENATE BILL No. 423

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-1.1-1-4.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2016]: **Sec. 4.5. "County property tax assessment
4 board of appeals" means a:**
5 **(1) multiple county property tax assessment board of appeals**
6 **under IC 6-1.1-28-0.1; or**
7 **(2) county property tax assessment board of appeals under**
8 **IC 6-1.1-28-1;**
9 **except as otherwise provided.**
10 SECTION 2. IC 6-1.1-6.7-5 IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 5. (a) A person
12 who wishes to have a parcel of land classified as a filter strip must have
13 the land assessed by the county assessor of the county in which the land
14 is located.
15 (b) If the assessment made by the county assessor is not satisfactory

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1 to the owner, the owner may appeal the assessment to the county
 2 property tax assessment board of appeals ~~of the county~~ in which the
 3 land proposed for classification is located. The decision of the board is
 4 final.

5 SECTION 3. IC 6-1.1-15-1, AS AMENDED BY P.L.257-2013,
 6 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2015]: Sec. 1. (a) A taxpayer may obtain a review by the
 8 county board of a county or township official's action with respect to
 9 either or both of the following:

10 (1) The assessment of the taxpayer's tangible property.

11 (2) A deduction for which a review under this section is
 12 authorized by any of the following:

13 (A) IC 6-1.1-12-25.5.

14 (B) IC 6-1.1-12-28.5.

15 (C) IC 6-1.1-12-35.5.

16 (D) IC 6-1.1-12.1-5.

17 (E) IC 6-1.1-12.1-5.3.

18 (F) IC 6-1.1-12.1-5.4.

19 (b) At the time that notice of an action referred to in subsection (a)
 20 is given to the taxpayer, the taxpayer shall also be informed in writing
 21 of:

22 (1) the opportunity for a review under this section, including a
 23 preliminary informal meeting under subsection (h)(2) with the
 24 county or township official referred to in this subsection; and

25 (2) the procedures the taxpayer must follow in order to obtain a
 26 review under this section.

27 (c) In order to obtain a review of an assessment or deduction
 28 effective for the assessment date to which the notice referred to in
 29 subsection (b) applies, the taxpayer must file a notice in writing with
 30 the county or township official referred to in subsection (a) not later
 31 than forty-five (45) days after the date of the notice referred to in
 32 subsection (b).

33 (d) A taxpayer may obtain a review by the county board of the
 34 assessment of the taxpayer's tangible property effective for an
 35 assessment date for which a notice of assessment is not given as
 36 described in subsection (b). To obtain the review, the taxpayer must file
 37 a notice in writing with the township assessor, or the county assessor
 38 if the township is not served by a township assessor. The right of a
 39 taxpayer to obtain a review under this subsection for an assessment
 40 date for which a notice of assessment is not given does not relieve an
 41 assessing official of the duty to provide the taxpayer with the notice of
 42 assessment as otherwise required by this article. The notice to obtain



1 a review must be filed not later than the later of:

- 2 (1) May 10 of the year; or
 3 (2) forty-five (45) days after the date of the tax statement mailed
 4 by the county treasurer, regardless of whether the assessing
 5 official changes the taxpayer's assessment.

6 (e) A change in an assessment made as a result of a notice for
 7 review filed by a taxpayer under subsection (d) after the time
 8 prescribed in subsection (d) becomes effective for the next assessment
 9 date. A change in an assessment made as a result of a notice for review
 10 filed by a taxpayer under subsection (c) or (d) remains in effect from
 11 the assessment date for which the change is made until the next
 12 assessment date for which the assessment is changed under this article.

13 (f) The written notice filed by a taxpayer under subsection (c) or (d)
 14 must include the following information:

- 15 (1) The name of the taxpayer.
 16 (2) The address and parcel or key number of the property.
 17 (3) The address and telephone number of the taxpayer.

18 (g) The filing of a notice under subsection (c) or (d):

- 19 (1) initiates a review under this section; and
 20 (2) constitutes a request by the taxpayer for a preliminary
 21 informal meeting with the official referred to in subsection (a).

22 (h) A county or township official who receives a notice for review
 23 filed by a taxpayer under subsection (c) or (d) shall:

- 24 (1) immediately forward the notice to the county board; and
 25 (2) attempt to hold a preliminary informal meeting with the
 26 taxpayer to resolve as many issues as possible by:
 27 (A) discussing the specifics of the taxpayer's assessment or
 28 deduction;
 29 (B) reviewing the taxpayer's property record card;
 30 (C) explaining to the taxpayer how the assessment or
 31 deduction was determined;
 32 (D) providing to the taxpayer information about the statutes,
 33 rules, and guidelines that govern the determination of the
 34 assessment or deduction;
 35 (E) noting and considering objections of the taxpayer;
 36 (F) considering all errors alleged by the taxpayer; and
 37 (G) otherwise educating the taxpayer about:
 38 (i) the taxpayer's assessment or deduction;
 39 (ii) the assessment or deduction process; and
 40 (iii) the assessment or deduction appeal process.

41 (i) Not later than ten (10) days after the informal preliminary
 42 meeting, the official referred to in subsection (a) shall forward to the



1 county auditor and the county board the results of the conference on a
 2 form prescribed by the department of local government finance that
 3 must be completed and signed by the taxpayer and the official. The
 4 form must indicate the following:

5 (1) **Notwithstanding section 2.5 of this chapter**, if the taxpayer
 6 and the official agree on the resolution of all assessment or
 7 deduction issues in the review, a statement of:

8 (A) those issues; and

9 (B) the assessed value of the tangible property or the amount
 10 of the deduction that results from the resolution of those issues
 11 in the manner agreed to by the taxpayer and the official.

12 (2) If the taxpayer and the official do not agree on the resolution
 13 of all assessment or deduction issues in the review:

14 (A) a statement of those issues; and

15 (B) the identification of:

16 (i) the issues on which the taxpayer and the official agree;
 17 and

18 (ii) the issues on which the taxpayer and the official
 19 disagree.

20 (j) If the county board receives a form referred to in subsection
 21 (i)(1) before the hearing scheduled under subsection (k):

22 (1) the county board shall cancel the hearing;

23 (2) the county official referred to in subsection (a) shall give
 24 notice to the taxpayer, the county board, the county assessor, and
 25 the county auditor of the assessment or deduction in the amount
 26 referred to in subsection (i)(1)(B); and

27 (3) if the matter in issue is the assessment of tangible property,
 28 the county board may reserve the right to change the assessment
 29 under IC 6-1.1-13.

30 (k) If:

31 (1) subsection (i)(2) applies; or

32 (2) the county board does not receive a form referred to in
 33 subsection (i) not later than one hundred twenty (120) days after
 34 the date of the notice for review filed by the taxpayer under
 35 subsection (c) or (d);

36 the county board shall hold a hearing on a review under this subsection
 37 not later than one hundred eighty (180) days after the date of that
 38 notice. The county board shall, by mail, give at least thirty (30) days
 39 notice of the date, time, and place fixed for the hearing to the taxpayer
 40 and the county or township official with whom the taxpayer filed the
 41 notice for review. The taxpayer and the county or township official
 42 with whom the taxpayer filed the notice for review are parties to the



1 proceeding before the county board. A taxpayer may request a
 2 continuance of the hearing by filing, at least twenty (20) days before
 3 the hearing date, a request for continuance with the board and the
 4 county or township official with evidence supporting a just cause for
 5 the continuance. The board shall, not later than ten (10) days after the
 6 date the request for a continuance is filed, either find that the taxpayer
 7 has demonstrated a just cause for a continuance and grant the taxpayer
 8 the continuance, or deny the continuance. A taxpayer may request that
 9 the board take action without the taxpayer being present and that the
 10 board make a decision based on the evidence already submitted to the
 11 board by filing, at least eight (8) days before the hearing date, a request
 12 with the board and the county or township official. A taxpayer may
 13 withdraw a petition by filing, at least eight (8) days before the hearing
 14 date, a notice of withdrawal with the board and the county or township
 15 official.

16 (l) At the hearing required under subsection (k):

17 (1) the taxpayer may present the taxpayer's reasons for
 18 disagreement with the assessment or deduction; and

19 (2) the county or township official with whom the taxpayer filed
 20 the notice for review must present:

21 (A) the basis for the assessment or deduction decision; and

22 (B) the reasons the taxpayer's contentions should be denied.

23 A penalty of fifty dollars (\$50) shall be assessed against the taxpayer
 24 if the taxpayer or representative fails to appear at the hearing and,
 25 under subsection (k), the taxpayer's request for continuance is denied,
 26 or the taxpayer's request for continuance, request for the board to take
 27 action without the taxpayer being present, or withdrawal is not timely
 28 filed. A taxpayer may appeal the assessment of the penalty to the
 29 Indiana board or directly to the tax court. The penalty may not be added
 30 as an amount owed on the property tax statement under IC 6-1.1-22 or
 31 IC 6-1.1-22.5.

32 (m) The official referred to in subsection (a) may not require the
 33 taxpayer to provide documentary evidence at the preliminary informal
 34 meeting under subsection (h). The county board may not require a
 35 taxpayer to file documentary evidence or summaries of statements of
 36 testimonial evidence before the hearing required under subsection (k).
 37 If the action for which a taxpayer seeks review under this section is the
 38 assessment of tangible property, the taxpayer is not required to have an
 39 appraisal of the property in order to do the following:

40 (1) Initiate the review.

41 (2) Prosecute the review.

42 (n) The county board shall prepare a written decision resolving all



1 of the issues under review. **The written decision may be in the form**
 2 **of a stipulated determination under section 2.5 of this chapter.** The
 3 county board shall, by mail, give notice of its determination not later
 4 than:

5 (1) one hundred twenty (120) days after the hearing under
 6 subsection (k); or

7 (2) **thirty (30) days after an entry of a stipulated**
 8 **determination under section 2.5 of this chapter;**

9 to the taxpayer, the official referred to in subsection (a), the county
 10 assessor, and the county auditor.

11 (o) If the maximum time elapses:

12 (1) under subsection (k) for the county board to hold a hearing; or

13 (2) under subsection (n) for the county board to give notice of its
 14 determination;

15 the taxpayer may initiate a proceeding for review before the Indiana
 16 board by taking the action required by section 3 of this chapter at any
 17 time after the maximum time elapses.

18 SECTION 4. IC 6-1.1-15-2.5 IS ADDED TO THE INDIANA
 19 CODE AS A NEW SECTION TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2015]: **Sec. 2.5. (a) This section applies to a**
 21 **notice of review filed by a taxpayer under section 1 of this chapter**
 22 **with respect to the assessment of the taxpayer's tangible property.**

23 (b) **Instead of a hearing before the county board, a taxpayer and**
 24 **a township or county official may enter into an agreement in which**
 25 **both parties stipulate to the assessed value of the tangible property**
 26 **in dispute as determined by an independent appraisal under terms**
 27 **and conditions in subsection (e). A taxpayer and a township or**
 28 **county official may still enter into an agreement under section 1(i)**
 29 **of this chapter and not be subject to the requirements of this**
 30 **section.**

31 (c) **An agreement under this section may not be entered into**
 32 **more than one hundred twenty (120) days after the date of the**
 33 **notice under subsection (a).**

34 (d) **The township or county official shall immediately forward**
 35 **an agreement entered into under this section to the county board.**

36 (e) **An agreement entered into by a taxpayer and a township or**
 37 **county official under subsection (b) must include the following**
 38 **provisions:**

39 (1) **The county board shall select three (3) Indiana registered**
 40 **appraisers as potential appraisers to conduct an independent**
 41 **appraisal under the agreement.**

42 (2) **Not later than fifteen (15) days after the county board's**



1 selection of potential appraisers, the:

2 (A) taxpayer; and

3 (B) township or county official;

4 may each strike one (1) appraiser from the list of potential
5 appraisers by providing written notice to the county board of
6 the name of the appraiser to strike from the list.

7 (3) Not later than sixty (60) days after the date of the
8 agreement, an appraisal shall be conducted by the Indiana
9 registered appraiser who is:

10 (A) not struck from the list of potential appraisers, if two

11 (2) potential appraisers are struck from the list under
12 subdivision (2); or

13 (B) selected by the county board from the list of potential
14 appraisers, if fewer than two (2) potential appraisers are
15 struck from the list under subdivision (2).

16 (4) The appraisal conducted under subdivision (3) shall be:

17 (A) prepared in accordance with usual and customary
18 professional standards for an Indiana registered
19 appraiser;

20 (B) notarized; and

21 (C) filed with the county board not later than three (3)
22 days after its completion.

23 (5) The taxpayer and the township or county official stipulate
24 for purposes of review by the county board that the correct
25 assessed value of the tangible property in dispute is the
26 appraised value of the tangible property as determined by the
27 appraisal conducted under subdivision (3).

28 (6) The taxpayer and the township or county official retain
29 the right to initiate a proceeding for review of a stipulated
30 determination entered by the county board under subsection
31 (g) before the Indiana board under section 3 of this chapter.

32 (7) Any other provision the department of local government
33 finance considers appropriate.

34 (f) The department of local government finance shall prescribe
35 a standard form agreement that must be used for purposes of this
36 section. The department shall require the form agreement to be
37 notarized.

38 (g) Upon receipt of an independent appraisal conducted under
39 this section, the county board shall enter a stipulated
40 determination of assessed value:

41 (1) based on the agreement of the parties under this section;
42 and



1 **(2) equal to the appraised value of the property as determined**
 2 **by the independent appraisal.**

3 **(h) A taxpayer or a township or county official may initiate a**
 4 **proceeding for review of a stipulated determination entered by a**
 5 **county board under this section before the Indiana board as**
 6 **required by section 3 of this chapter.**

7 SECTION 5. IC 6-1.1-25-4.1, AS AMENDED BY P.L.2-2014,
 8 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JANUARY 1, 2016]: Sec. 4.1. (a) If, as provided in section 4(i) of this
 10 chapter, the county auditor does not issue a deed to the county for
 11 property for which a certificate of sale has been issued to the county
 12 under IC 6-1.1-24-9 because the county executive determines that the
 13 property contains hazardous waste or another environmental hazard for
 14 which the cost of abatement or alleviation will exceed the fair market
 15 value of the property, the property may be transferred consistent with
 16 this section.

17 (b) A person who desires to obtain title to and eliminate the
 18 hazardous conditions of property containing hazardous waste or
 19 another environmental hazard for which a county holds a certificate of
 20 sale but to which a deed may not be issued to the county under section
 21 4(i) of this chapter may file a petition with the county auditor seeking
 22 a waiver of the delinquent taxes, special assessments, interest,
 23 penalties, and costs assessed against the property and transfer of the
 24 title to the property to the petitioner. The petition must:

- 25 (1) be on a form prescribed by the state board of accounts and
 26 approved by the department of local government finance;
 27 (2) state the amount of taxes, special assessments, penalties, and
 28 costs assessed against the property for which a waiver is sought;
 29 (3) describe the conditions existing on the property that have
 30 prevented the sale or the transfer of title to the county;
 31 (4) describe the plan of the petitioner for elimination of the
 32 hazardous condition on the property under IC 13-25-5 and the
 33 intended use of the property; and
 34 (5) be accompanied by a fee established by the county auditor for
 35 completion of a title search and processing.

36 (c) Upon receipt of a petition described in subsection (b), the county
 37 auditor shall review the petition to determine whether the petition is
 38 complete. If the petition is not complete, the county auditor shall return
 39 the petition to the petitioner and describe the defects in the petition.
 40 The petitioner may correct the defects and file the completed petition
 41 with the county auditor. Upon receipt of a completed petition, the
 42 county auditor shall forward a copy of the petition to:



- 1 (1) the assessor of the township in which the property is located,
 2 or the county assessor if there is no township assessor for the
 3 township;
 4 (2) the owner;
 5 (3) all persons who have, as of the date of the filing of the
 6 petition, a substantial interest of public record in the property;
 7 (4) the county property tax assessment board of appeals; and
 8 (5) the department of local government finance.
- 9 (d) Upon receipt of a petition described in subsection (b), the county
 10 property tax assessment board of appeals shall, at the county property
 11 tax assessment board of appeals' earliest opportunity, conduct a public
 12 hearing on the petition. The county property tax assessment board of
 13 appeals shall, by mail, give notice of the date, time, and place fixed for
 14 the hearing to:
 15 (1) the petitioner;
 16 (2) the owner;
 17 (3) all persons who have, as of the date the petition was filed, a
 18 substantial interest of public record in the property; and
 19 (4) the assessor of the township in which the property is located,
 20 or the county assessor if there is no township assessor for the
 21 township.
- 22 In addition, notice of the public hearing on the petition shall be
 23 published one (1) time at least ten (10) days before the hearing in a
 24 newspaper of ~~countywide~~ **general** circulation **in the county in which**
 25 **the property is located** and posted at the principal office of the county
 26 property tax assessment board of appeals, or at the building where the
 27 meeting is to be held.
- 28 (e) After the hearing and completion of any additional investigation
 29 of the property or of the petitioner that is considered necessary by the
 30 county property tax assessment board of appeals, the county board shall
 31 give notice, by mail, to the parties listed in subsection (d) of the county
 32 property tax assessment board of appeals' recommendation as to
 33 whether the petition should be granted. The county property tax
 34 assessment board of appeals shall forward to the department of local
 35 government finance a copy of the county property tax assessment board
 36 of appeals' recommendation and a copy of the documents submitted to
 37 or collected by the county property tax assessment board of appeals at
 38 the public hearing or during the course of the county board of appeals'
 39 investigation of the petition.
- 40 (f) Upon receipt by the department of local government finance of
 41 a recommendation by the county property tax assessment board of
 42 appeals, the department of local government finance shall review the



1 petition and all other materials submitted by the county property tax
 2 assessment board of appeals and determine whether to grant the
 3 petition. Notice of the determination by the department of local
 4 government finance and the right to seek an appeal of the
 5 determination shall be given by mail to:

- 6 (1) the petitioner;
- 7 (2) the owner;
- 8 (3) all persons who have, as of the date the petition was filed, a
 9 substantial interest of public record in the property;
- 10 (4) the assessor of the township in which the property is located,
 11 or the county assessor if there is no township assessor for the
 12 township; and
- 13 (5) the county property tax assessment board of appeals.

14 (g) Any person aggrieved by a determination of the department of
 15 local government finance under subsection (f) may file an appeal
 16 seeking additional review by the department of local government
 17 finance and a public hearing. In order to obtain a review under this
 18 subsection, the aggrieved person must file a petition for appeal with the
 19 county auditor in the county where the tract or item of real property is
 20 located not more than thirty (30) days after issuance of notice of the
 21 determination of the department of local government finance. The
 22 county auditor shall transmit the petition for appeal to the department
 23 of local government finance not more than ten (10) days after the
 24 petition is filed.

25 (h) Upon receipt by the department of local government finance of
 26 an appeal, the department of local government finance shall set a date,
 27 time, and place for a hearing. The department of local government
 28 finance shall give notice, by mail, of the date, time, and place fixed for
 29 the hearing to:

- 30 (1) the person filing the appeal;
- 31 (2) the petitioner;
- 32 (3) the owner;
- 33 (4) all persons who have, as of the date the petition was filed, a
 34 substantial interest of public record in the property;
- 35 (5) the assessor of the township in which the property is located,
 36 or the county assessor if there is no township assessor for the
 37 township; and
- 38 (6) the county property tax assessment board of appeals.

39 The department of local government finance shall give the notices at
 40 least ten (10) days before the day fixed for the hearing.

41 (i) After the hearing, the department of local government finance
 42 shall give the parties listed in subsection (h) notice by mail of the final



1 determination of the department of local government finance.

2 (j) If the department of local government finance decides to:

- 3 (1) grant the petition submitted under subsection (b) after initial
4 review of the petition under subsection (f) or after an appeal
5 under subsection (h); and
6 (2) waive the taxes, special assessments, interest, penalties, and
7 costs assessed against the property;

8 the department of local government finance shall issue to the county
9 auditor an order directing the removal from the tax duplicate of the
10 taxes, special assessments, interest, penalties, and costs for which the
11 waiver is granted.

12 (k) After:

- 13 (1) at least thirty (30) days have passed since the issuance of a
14 notice by the department of local government finance to the
15 county property tax assessment board of appeals granting a
16 petition filed under subsection (b), if no appeal has been filed; or
17 (2) not more than thirty (30) days after receipt by the county
18 property tax assessment board of appeals of a notice of a final
19 determination of the department of local government finance
20 granting a petition filed under subsection (b) after an appeal has
21 been filed and heard under subsection (h);

22 the county auditor shall file a verified petition and an application for an
23 order on the petition in the court in which the judgment of sale was
24 entered asking the court to direct the county auditor to issue a tax deed
25 to the real property. The petition shall contain the certificate of sale
26 issued to the county, a copy of the petition filed under subsection (b),
27 and a copy of the notice of the final determination of the department of
28 local government finance directing the county auditor to remove the
29 taxes, interest, penalties, and costs from the tax duplicate. Notice of the
30 filing of the petition and application for an order on the petition shall
31 be given, by mail, to the owner and any person with a substantial
32 interest of public record in the property. A person owning or having an
33 interest in the property may appear to object to the petition.

34 (l) The court shall enter an order directing the county auditor to
35 issue a tax deed to the petitioner under subsection (b) if the court finds
36 that the following conditions exist:

- 37 (1) The time for redemption has expired.
38 (2) The property has not been redeemed before the expiration of
39 the period of redemption specified in section 4 of this chapter.
40 (3) All taxes, special assessments, interest, penalties, and costs
41 have been waived by the department of local government finance
42 or, to the extent not waived, paid by the petitioner under



- 1 subsection (b).
 2 (4) All notices required by this section and sections 4.5 and 4.6 of
 3 this chapter have been given.
 4 (5) The petitioner under subsection (b) has complied with all the
 5 provisions of law entitling the petitioner to a tax deed.
 6 (m) A tax deed issued under this section is uncontestable except by
 7 appeal from the order of the court directing the county auditor to issue
 8 the tax deed. The appeal must be filed not later than sixty (60) days
 9 after the date of the court's order.
- 10 SECTION 6. IC 6-1.1-28-0.1 IS ADDED TO THE INDIANA
 11 CODE AS A NEW SECTION TO READ AS FOLLOWS
 12 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.1. (a) This section applies**
 13 **beginning January 1, 2016.**
 14 **(b) The legislative bodies of two (2) or more counties may adopt**
 15 **substantially similar ordinances to establish a multiple county**
 16 **property tax assessment board of appeals. The multiple county**
 17 **property tax assessment board of appeals must consist of the entire**
 18 **geographic area of all participating counties.**
- 19 SECTION 7. IC 6-1.1-28-0.2 IS ADDED TO THE INDIANA
 20 CODE AS A NEW SECTION TO READ AS FOLLOWS
 21 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.2. (a) Each multiple county**
 22 **property tax assessment board of appeals established under section**
 23 **0.1 of this chapter consists of three (3) individuals appointed by the**
 24 **governor, not more than two (2) of whom may be from the same**
 25 **political party.**
 26 **(b) Each member of a multiple county property tax assessment**
 27 **board of appeals must be at least eighteen (18) years of age and**
 28 **knowledgeable in the valuation of property.**
 29 **(c) Two (2) members of the multiple county property tax**
 30 **assessment board of appeals must have attained the certification of**
 31 **a level two or a level three assessor-appraiser under IC 6-1.1-35.5.**
 32 **(d) The following individuals may not be members of a multiple**
 33 **county property tax assessment board of appeals:**
 34 **(1) An elected county official.**
 35 **(2) An employee of a county or township that is in the**
 36 **geographic area encompassing the multiple county property**
 37 **tax assessment board of appeals.**
 38 **(3) An appraiser (as defined in IC 6-1.1-31.7-1) in a county**
 39 **that is in the geographic area encompassing the multiple**
 40 **county property tax assessment board of appeals.**
 41 **(e) The term of a member of a multiple county property tax**
 42 **assessment board of appeals appointed under this section:**



1 **(1) is one (1) year; and**
 2 **(2) begins January 1.**
 3 **(f) If:**
 4 **(1) the term of a member of the multiple county property tax**
 5 **assessment board of appeals appointed under this section**
 6 **expires;**
 7 **(2) the member is not reappointed; and**
 8 **(3) a successor is not appointed;**
 9 **the term of the member continues until a successor is appointed.**
 10 SECTION 8. IC 6-1.1-28-0.3 IS ADDED TO THE INDIANA
 11 CODE AS A NEW SECTION TO READ AS FOLLOWS
 12 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.3. The members of the**
 13 **multiple county property tax assessment board of appeals**
 14 **established under section 0.1 of this chapter shall receive**
 15 **compensation as determined jointly by the fiscal bodies of each**
 16 **participating county.**
 17 SECTION 9. IC 6-1.1-28-0.4 IS ADDED TO THE INDIANA
 18 CODE AS A NEW SECTION TO READ AS FOLLOWS
 19 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.4. The county council of**
 20 **each county that is within the geographic area covered by a**
 21 **multiple county property tax assessment board of appeals may**
 22 **submit recommendations to the governor for appointments to a**
 23 **multiple county property tax assessment board of appeals that**
 24 **covers the county.**
 25 SECTION 10. IC 6-1.1-28-0.5 IS ADDED TO THE INDIANA
 26 CODE AS A NEW SECTION TO READ AS FOLLOWS
 27 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.5. (a) The county auditor's**
 28 **office for the county that has the greatest population in a multiple**
 29 **county property tax assessment board of appeals shall provide the**
 30 **administrative support to the multiple county property tax**
 31 **assessment board of appeals.**
 32 **(b) A county auditor's office that provides administrative**
 33 **support to a multiple county property tax assessment board of**
 34 **appeals under subsection (a) shall:**
 35 **(1) coordinate with each county assessor of a county within**
 36 **the multiple county board to perform necessary functions**
 37 **concerning appeals and correction of errors initiated by a**
 38 **taxpayer under IC 6-1.1-15;**
 39 **(2) keep full and accurate minutes of the proceedings of the**
 40 **multiple county board; and**
 41 **(3) perform other necessary duties.**
 42 SECTION 11. IC 6-1.1-28-0.6 IS ADDED TO THE INDIANA



1 CODE AS A NEW SECTION TO READ AS FOLLOWS
 2 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.6. (a)** A multiple county
 3 **property tax assessment board of appeals established under section**
 4 **0.1 of this chapter shall assume the authorities and duties as the**
 5 **property tax assessment board of appeals for property located in**
 6 **the geographic area covered by the multiple county property tax**
 7 **assessment board of appeals as determined under section 0.1 of this**
 8 **chapter.**

9 (b) A county property tax assessment board of appeals for a
 10 county that is participating in a multiple county property tax
 11 assessment board of appeals shall transfer records relating to
 12 proceedings of the county property tax assessment board of
 13 appeals to the multiple county property tax assessment board of
 14 appeals.

15 (c) A county property tax assessment board of appeals for a
 16 county that adopts the necessary ordinance to participate in a
 17 multiple county property tax assessment board of appeals shall
 18 stay the proceedings on any:

- 19 (1) notices of review;
- 20 (2) exemption applications;
- 21 (3) claims for a deduction;
- 22 (4) motions;
- 23 (5) requests; and
- 24 (6) similar administrative pleadings;

25 filed or pending with the county property tax assessment board of
 26 appeals pending further action upon transfer to the multiple
 27 county property tax assessment board of appeals. A multiple
 28 county property tax assessment board of appeals shall docket
 29 matters stayed under this subsection as soon as practicable after
 30 the multiple county property tax assessment board of appeals is
 31 established. Any time limitation that applies to a proceeding before
 32 a county property tax assessment board of appeals that is stayed
 33 under this subsection is tolled beginning after the multiple county
 34 property tax assessment board of appeals is established and until
 35 the proceeding is docketed with the multiple county property tax
 36 assessment board of appeals.

37 SECTION 12. IC 6-1.1-28-0.7 IS ADDED TO THE INDIANA
 38 CODE AS A NEW SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.7.** The county assessor of
 40 the county responsible for administration of a multiple county
 41 property tax assessment board of appeals under section 0.5 of this
 42 chapter shall give notice of the time, date, place, and purpose of



1 each annual session of the multiple county property tax assessment
 2 board of appeals. The county assessor shall give the notice two (2)
 3 weeks before the first meeting of the multiple county property tax
 4 board of appeals by:

5 (1) publication of the notice within the geographic area over
 6 which the board has jurisdiction in the same manner as
 7 political subdivisions subject to IC 5-3-1-4(e) are required to
 8 publish notice; and

9 (2) the posting of the notice on the county assessor's Internet
 10 web site.

11 SECTION 13. IC 6-1.1-28-0.8 IS ADDED TO THE INDIANA
 12 CODE AS A NEW SECTION TO READ AS FOLLOWS
 13 [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.8. Except as otherwise**
 14 **provided in this chapter, a multiple county property tax assessment**
 15 **board of appeals has all the rights and powers necessary or**
 16 **convenient to carry out this chapter, including the power to employ**
 17 **as many field representatives and hearing examiners as are**
 18 **necessary to promptly and efficiently perform the duties and**
 19 **functions of the board, if a person employed under this subsection**
 20 **is a person who is certified in Indiana as a level two or level three**
 21 **assessor-appraiser by the department of local government finance.**

22 SECTION 14. IC 6-1.1-28-1, AS AMENDED BY P.L.134-2014,
 23 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JANUARY 1, 2016]: **Sec. 1. (a) This section applies only to a county**
 25 **that is not participating in a multiple county property tax**
 26 **assessment board of appeals.**

27 ~~(a)~~ **(b)** Each county shall have a county property tax assessment
 28 board of appeals composed of individuals who are at least eighteen
 29 (18) years of age and knowledgeable in the valuation of property. At
 30 the election of the board of commissioners of the county, a county
 31 property tax assessment board of appeals may consist of three (3) or
 32 five (5) members appointed in accordance with this section.

33 ~~(b)~~ **(c)** This subsection applies to a county in which the board of
 34 commissioners elects to have a five (5) member county property tax
 35 assessment board of appeals. In addition to the county assessor, only
 36 one (1) other individual who is an officer or employee of a county or
 37 township may serve on the board of appeals in the county in which the
 38 individual is an officer or employee. Subject to subsections ~~(g)~~ **(h)** and
 39 ~~(h)~~ **(i)**, the fiscal body of the county shall appoint two (2) individuals
 40 to the board. At least one (1) of the members appointed by the county
 41 fiscal body must be a certified level two or level three
 42 assessor-appraiser. The fiscal body may waive the requirement in this



1 subsection that one (1) of the members appointed by the fiscal body
 2 must be a certified level two or level three assessor-appraiser. Subject
 3 to subsections ~~(g)~~ **(h)** and ~~(h)~~ **(i)**, the board of commissioners of the
 4 county shall appoint three (3) freehold members so that not more than
 5 three (3) of the five (5) members may be of the same political party and
 6 so that at least three (3) of the five (5) members are residents of the
 7 county. At least one (1) of the members appointed by the board of
 8 county commissioners must be a certified level two or level three
 9 assessor-appraiser. The board of county commissioners may waive the
 10 requirement in this subsection that one (1) of the freehold members
 11 appointed by the board of county commissioners must be a certified
 12 level two or level three assessor-appraiser.

13 ~~(c)~~ **(d)** This subsection applies to a county in which the board of
 14 commissioners elects to have a three (3) member county property tax
 15 assessment board of appeals. In addition to the county assessor, only
 16 one (1) other individual who is an officer or employee of a county or
 17 township may serve on the board of appeals in the county in which the
 18 individual is an officer or employee. Subject to subsections ~~(g)~~ **(h)** and
 19 ~~(h)~~ **(i)**, the fiscal body of the county shall appoint one (1) individual to
 20 the board. The member appointed by the county fiscal body must be a
 21 certified level two or level three assessor-appraiser. The fiscal body
 22 may waive the requirement in this subsection that the member
 23 appointed by the fiscal body must be a certified level two or level three
 24 assessor-appraiser. Subject to subsections ~~(d)~~ **(e)** and ~~(e)~~ **(f)**, the board
 25 of commissioners of the county shall appoint two (2) freehold members
 26 so that not more than two (2) of the three (3) members may be of the
 27 same political party and so that at least two (2) of the three (3)
 28 members are residents of the county. At least one (1) of the members
 29 appointed by the board of county commissioners must be a certified
 30 level two or level three assessor-appraiser. The board of county
 31 commissioners may waive the requirement in this subsection that one
 32 (1) of the freehold members appointed by the board of county
 33 commissioners must be a certified level two or level three
 34 assessor-appraiser.

35 ~~(d)~~ **(e)** A person appointed to a property tax assessment board of
 36 appeals may serve on the property tax assessment board of appeals of
 37 another county at the same time. The members of the board shall elect
 38 a president. The employees of the county assessor shall provide
 39 administrative support to the property tax assessment board of appeals.
 40 The county assessor is a nonvoting member of the property tax
 41 assessment board of appeals. The county assessor shall serve as
 42 secretary of the board. The secretary shall keep full and accurate



1 minutes of the proceedings of the board. A majority of the board that
 2 includes at least one (1) certified level two or level three
 3 assessor-appraiser constitutes a quorum for the transaction of business.
 4 Any question properly before the board may be decided by the
 5 agreement of a majority of the whole board.

6 ~~(e)~~ **(f)** The county assessor, county fiscal body, and board of county
 7 commissioners may agree to waive the requirement in subsection ~~(b)~~
 8 **(c)** or ~~(e)~~ **(d)** that not more than three (3) of the five (5) or two (2) of
 9 the three (3) members of the county property tax assessment board of
 10 appeals may be of the same political party if it is necessary to waive the
 11 requirement due to the absence of certified level two or level three
 12 Indiana assessor-appraisers:

- 13 (1) who are willing to serve on the board; and
- 14 (2) whose political party membership status would satisfy the
 15 requirement in subsection ~~(b)~~ **(c)** or ~~(e)~~ **(d)**.

16 ~~(f)~~ **(g)** If the board of county commissioners is not able to identify
 17 at least two (2) prospective freehold members of the county property
 18 tax assessment board of appeals who are:

- 19 (1) residents of the county;
- 20 (2) certified level two or level three Indiana assessor-appraisers;
- 21 and
- 22 (3) willing to serve on the county property tax assessment board
 23 of appeals;

24 it is not necessary that at least three (3) of the five (5) or two (2) of the
 25 three (3) members of the county property tax assessment board of
 26 appeals be residents of the county.

27 ~~(g)~~ **(h)** Except as provided in subsection ~~(f)~~ **(g)**, the term of a
 28 member of the county property tax assessment board of appeals
 29 appointed under this section:

- 30 (1) is one (1) year; and
- 31 (2) begins January 1.

32 ~~(h)~~ **(i)** If:

- 33 (1) the term of a member of the county property tax assessment
 34 board of appeals appointed under this section expires;
- 35 (2) the member is not reappointed; and
- 36 (3) a successor is not appointed;

37 the term of the member continues until a successor is appointed.

38 ~~(i)~~ **(j)** An:

- 39 (1) employee of the township assessor or county assessor; or
- 40 (2) appraiser, as defined in IC 6-1.1-31.7-1;

41 may not serve as a voting member of a county property tax assessment
 42 board of appeals in a county where the employee or appraiser is



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employed.

SECTION 15. IC 6-1.1-28-2, AS AMENDED BY P.L.2-2005, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 2. (a) Before performing any of the member's duties, each member of the county property tax assessment board of appeals (as defined in IC 6-1.1-1-4.5) shall take and subscribe to the following oath:

STATE OF INDIANA)
) SS:
COUNTY OF _____)

I, _____, do solemnly swear that I will support the Constitution of the United States, and the Constitution of the State of Indiana, and that I will faithfully and impartially discharge my duty under the law as a member of the Property Tax Assessment Board of Appeals for said county (or multiple county area); that I will, according to my best knowledge and judgment, assess, and review the assessment of all the property of said county (or multiple county area), and I will in no case assess any property at more or less than is provided by law, so help me God.

Member of The Board

Subscribed and sworn to before me this ___ day of _____,
20__.

County Auditor

(b) This oath shall be administered by and filed with the: ~~county auditor:~~

- (1) county auditor for the county, in the case of a county property tax assessment board of appeals established under section 1 of this chapter; or
- (2) county auditor for the county required to provide administrative support under section 0.5 of this chapter, in the case of a multiple county property tax assessment board of appeals established under section 0.1 of this chapter.

SECTION 16. IC 6-1.1-28-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 3. (a) This section applies to a county property tax assessment board of appeals established under section 1 of this chapter.

(b) The members of the county property tax assessment board of appeals shall receive compensation on a per diem basis for each day of actual service. The county council shall fix the rate of this compensation. The county assessor shall keep an attendance record for



1 each meeting of the county property tax assessment board of appeals.
 2 At the close of each annual session, the county assessor shall certify to
 3 the county board of commissioners the number of days actually served
 4 by each member. The county board of commissioners may not allow
 5 claims for service on the county property tax assessment board of
 6 appeals for more days than the number of days certified by the county
 7 assessor. The compensation provided by this section shall be paid from
 8 the county treasury.

9 SECTION 17. IC 6-1.1-28-4 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 4. **(a) This**
 11 **section applies to a county property tax assessment board of**
 12 **appeals established under section 1 of this chapter.**

13 **(b)** The county property tax assessment board of appeals shall meet
 14 either in the room of the board of commissioners in the county
 15 courthouse or in some other room provided by the county board of
 16 commissioners.

17 SECTION 18. IC 6-1.1-28-6 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. **This section**
 19 **applies to a county property tax assessment board of appeals**
 20 **established under section 1 of this chapter.** The county assessor shall
 21 give notice of the time, place, and purpose of each annual session of the
 22 county property tax assessment board. The county assessor shall give
 23 the notice two (2) weeks before the first meeting of the board by:

- 24 (1) **the publication:**
 25 **(A)** in two (2) newspapers of general circulation which are
 26 published in the county; ~~and which represent different political~~
 27 ~~parties;~~ or
 28 ~~(2) publication (B)~~ in one (1) newspaper of general circulation
 29 published in the county if the requirements of clause ~~(1)~~ of this
 30 ~~section (A)~~ cannot be satisfied; ~~or and~~
 31 ~~(3) (2) the posting in three (3) public places in each township of~~
 32 ~~the county if a newspaper of general circulation is not published~~
 33 ~~in the county.~~ **of the notice on the county assessor's Internet**
 34 **web site.**

35 SECTION 19. IC 6-1.1-28-8, AS AMENDED BY P.L.112-2012,
 36 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JANUARY 1, 2016]: Sec. 8. (a) The county property tax assessment
 38 board **of appeals** shall remain in session until the board's duties are
 39 complete.

40 (b) All expenses and per diem compensation resulting from a
 41 session of a county property tax assessment board **of appeals** that is
 42 called by the department of local government finance under subsection



1 (c) shall be paid by the county auditor **for the county in which the**
 2 **property that is subject to assessment is located**, who shall, without
 3 an appropriation being required, draw warrants on county funds not
 4 otherwise appropriated.

5 (c) The department of local government finance may also call a
 6 session of the county property tax assessment board **of appeals** after
 7 completion of a general reassessment of real property under
 8 IC 6-1.1-4-4 or a reassessment under a reassessment plan prepared
 9 under IC 6-1.1-4-4.2. The department of local government finance shall
 10 fix the time for and duration of the session.

11 SECTION 20. IC 6-1.1-28-9 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 9. (a) A county
 13 property tax assessment board of appeals **(as defined in**
 14 **IC 6-1.1-4.5)** may:

- 15 (1) subpoena witnesses;
- 16 (2) examine witnesses, under oath, on the assessment or valuation
 17 of property;
- 18 (3) compel witnesses to answer its questions relevant to the
 19 assessment or valuation of property; and
- 20 (4) order the production of any papers related to the assessment
 21 or valuation of property.

22 (b) The county sheriff shall serve all process issued under this
 23 section which are not served by ~~the~~ a county assessor and shall obey all
 24 orders of the board.

25 SECTION 21. IC 6-1.1-28-10, AS AMENDED BY P.L.219-2007,
 26 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 27 JANUARY 1, 2016]: Sec. 10. **(a) This section applies to a county**
 28 **property tax assessment board of appeals established under section**
 29 **1 of this chapter.**

30 ~~(a)~~ **(b)** Subject to the limitations contained in subsection ~~(b)~~; **(c)**, a
 31 county on behalf of the property tax assessment board of appeals may
 32 employ and fix the compensation of as many field representatives and
 33 hearing examiners as are necessary to promptly and efficiently perform
 34 the duties and functions of the board. A person employed under this
 35 subsection must be a person who is certified in Indiana as a level two
 36 or level three assessor-appraiser by the department of local government
 37 finance.

38 ~~(b)~~ **(c)** The number and compensation of all persons employed under
 39 this section are subject to the appropriations made for that purpose by
 40 the county council.

41 SECTION 22. IC 6-1.1-28-11 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 11. Field



1 representatives and hearing examiners employed under ~~section 10~~ of
 2 this chapter, when authorized by ~~the~~ **their respective** county property
 3 tax assessment board of appeals, have the powers granted to the county
 4 property tax assessment board of appeals for the review of, and
 5 hearings on, assessments. The field representatives and hearing
 6 examiners shall report their findings to the board in writing at the
 7 conclusion of each review or hearing. After receipt of the written
 8 report, the board may take further evidence or hold further hearings.
 9 The final decision on each matter shall be made by the board based
 10 upon the field representative's or hearing officer's report, any additional
 11 evidence taken by the board, and any records that the board considers
 12 pertinent.

13 SECTION 23. IC 6-1.1-29-6, AS AMENDED BY P.L.146-2008,
 14 SECTION 264, IS AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE JANUARY 1, 2016]: Sec. 6. The four (4) freehold
 16 members of the county board of tax adjustment shall receive
 17 compensation on a per diem basis for each day of actual service. The
 18 rate of this compensation is:

- 19 (1) the same as the rate that the freehold members of the county
 20 property tax assessment board of appeals of that county receive,
 21 **in the case of a county property tax assessment board of**
 22 **appeals established under IC 6-1.1-28-1; or**
 23 (2) a rate as determined jointly by the county fiscal bodies of
 24 **the participating counties, in the case of a multiple county**
 25 **property tax assessment board of appeals under**
 26 **IC 6-1.1-28-0.1.**

27 The county auditor shall keep an attendance record of each meeting of
 28 the county board of tax adjustment. At the close of each annual session,
 29 the county auditor shall certify to the county board of commissioners
 30 the number of days actually served by each freehold member. The
 31 county board of commissioners may not allow claims for service on the
 32 county board of tax adjustment for more days than the number of days
 33 certified by the county auditor.

34 SECTION 24. IC 6-1.1-31.7-3.5, AS ADDED BY P.L.228-2005,
 35 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JANUARY 1, 2016]: Sec. 3.5. (a) Subject to subsection (b), an
 37 individual or a firm that is:

- 38 (1) an appraiser; or
 39 (2) a technical advisor under IC 6-1.1-4;

40 in a county may not serve as a tax representative of any taxpayer with
 41 respect to property subject to property taxes in the county before the
 42 county property tax assessment board of appeals ~~of that county~~ or the



- 1 Indiana board of tax review.
 2 (b) Subsection (a) does not apply to tax representation in a county
 3 with respect to an issue of a taxpayer if:
 4 (1) the individual or firm representing the taxpayer is no longer
 5 under contract as an appraiser or a technical advisor in the county
 6 as described in subsection (a); and
 7 (2) the individual or firm was not directly involved with the issue
 8 of the taxpayer while under contract.

9 SECTION 25. IC 6-1.1-35-3 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 3. (a) The
 11 department of local government finance may require township
 12 assessors, county assessors, or members of the county property tax
 13 assessment board of appeals, county auditors, and their employees to
 14 attend instructional sessions held by the department or held by others
 15 but approved by the department. An assessing official, or an employee
 16 who is required to attend an instructional session or who, at the
 17 department's request, meets with the department on official business
 18 shall receive:

- 19 (1) a lodging allowance for each night preceding session
 20 attendance not less than the lodging allowance equal to the lesser
 21 of:
 22 (A) the cost of a standard room rate at the hotel where the
 23 session is held; or
 24 (B) the actual cost of lodging paid;
 25 (2) a subsistence allowance for meals for each day in attendance
 26 not less than the subsistence allowance for meals paid to state
 27 employees in travel status, but not more than the maximum
 28 subsistence allowance permitted under the regulations of the
 29 General Services Administration for federal employees in travel
 30 status, as reported in the Federal Register;
 31 (3) a mileage allowance equal to that sum per mile paid to state
 32 officers and employees. The rate per mile shall change each time
 33 the state government changes its rate per mile; and
 34 (4) an allowance equal to the cost of parking at the convention
 35 site.

36 The amount a county assessor, a township assessor, a member of a
 37 county property tax assessment board of appeals **under IC 6-1.1-28-1**,
 38 or an employee shall receive under subdivision (2) shall be established
 39 by the county fiscal body. **The amount a member of a multiple**
 40 **county property tax assessment board of appeals under**
 41 **IC 6-1.1-28-0.1 shall receive under subdivision (2) shall be**
 42 **determined jointly by the fiscal bodies of the counties participating**



1 **in the multiple county property tax assessment board of appeals.**

2 (b) If a county assessor, a township assessor, a member of a county
3 property tax assessment board of appeals **under IC 6-1.1-28-1**, or an
4 employee is entitled to receive an allowance under this section, the
5 department of local government finance shall furnish the appropriate
6 county auditor with a certified statement which indicates the dates of
7 attendance. The official or employee may file a claim for payment with
8 the county auditor. The county treasurer shall pay the warrant from the
9 county general fund from funds not otherwise appropriated.

10 (c) In the case of one (1) day instructional sessions, a lodging
11 allowance may be paid only to persons who reside more than fifty (50)
12 miles from the session location. Regardless of the duration of the
13 session, and even though more than one (1) person may have been
14 transported, only one (1) mileage allowance may be paid to an official
15 or employee furnishing the conveyance.

16 SECTION 26. IC 6-1.1-35.2-5, AS AMENDED BY P.L.146-2008,
17 SECTION 283, IS AMENDED TO READ AS FOLLOWS
18 [EFFECTIVE JANUARY 1, 2016]: Sec. 5. A county that is required to
19 make a payment to an assessing official or a hearing officer for the
20 county property tax assessment board of appeals under **section 3(c)** of
21 this chapter must make the payment regardless of an appropriation. The
22 payment may be made from the county's reassessment fund.

23 SECTION 27. IC 33-38-9-11 IS ADDED TO THE INDIANA
24 CODE AS A NEW SECTION TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2015]: Sec. 11. (a) **This section applies after**
26 **December 31, 2015, and before January 1, 2017.**

27 (b) **The Indiana judicial center shall review the workload and**
28 **backlog of cases in the Indiana tax court and submit a report to the**
29 **legislative council based on the center's review by December 1,**
30 **2016. The report must contain the following information:**

31 (1) **A review and analysis of the methods and procedures for**
32 **case disposition in the Indiana tax court, including:**

33 (A) **findings concerning efficiencies of the methods and**
34 **procedures in the Indiana tax court; and**

35 (B) **recommendations (if any) for necessary improvement**
36 **of case dispositions in the Indiana tax court.**

37 (2) **Consideration of any reports and recommendations**
38 **concerning the Indiana tax court prepared and published by**
39 **the division of court administration under IC 33-24-6-3.**

40 (c) **The tax court judge and tax court personnel under**
41 **IC 33-26-4-2 shall furnish to the Indiana judicial center or the**
42 **center's employees all requested tax court information necessary**



1 **for purposes of this section and that is not otherwise confidential.**

2 **(d) The Indiana judicial center may employ contract services for**
 3 **purposes of this section.**

4 **(e) The report submitted to the legislative council must be in an**
 5 **electronic format under IC 5-14-6.**

6 SECTION 28. IC 36-2-5-7 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 7. Before the
 8 Thursday after the first Monday in August of each year, the county
 9 executive shall prepare an itemized estimate of all money to be drawn
 10 by the members of the executive and all expenditures to be made by the
 11 executive or under its orders during the next calendar year. Each
 12 executive's budget estimate must include:

13 (1) the expense of construction, repairs, supplies, employees, and
 14 agents, and other expenses at each building or institution
 15 maintained in whole or in part by money paid out of the county
 16 treasury;

17 (2) the expense of constructing and repairing bridges, itemized by
 18 the location of and amount for each bridge;

19 (3) the compensation of the attorney representing the county;

20 (4) the compensation of attorneys for indigents;

21 (5) the expenses of the county board of health;

22 (6) the expense of repairing county roads, itemized by the location
 23 of and amount for each repair project;

24 (7) the estimated number of precincts in the county and the
 25 amount required for election expenses, including compensation
 26 of election commissioners, inspectors, judges, clerks, and sheriffs,
 27 rent, meals, hauling and repair of voting booths and machines,
 28 advertising, printing, stationery, furniture, and supplies;

29 (8) the amount of principal and interest due on bonds and loans,
 30 itemized for each loan and bond issue;

31 (9) the amount required to pay judgments, settlements, and court
 32 costs;

33 (10) the expense of supporting inmates of benevolent or penal
 34 institutions;

35 (11) the expense of publishing delinquent tax lists;

36 (12) the amount of compensation of county employees that is
 37 payable out of the county treasury;

38 (13) the expenses of the county property tax assessment board of
 39 appeals **under IC 6-1.1-28-1**; and

40 (14) other expenditures to be made by the executive or under its
 41 orders, specifically itemized.



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 423, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 4, line 5, after "(1)" delete "If" and insert "**Notwithstanding section 2.5 of this chapter, if**".

Page 6, line 26, after "(e)." insert "**A taxpayer and a township or county official may still enter into an agreement under section 1(i) of this chapter and not be subject to the requirements of this section.**".

Page 7, line 25, delete "appeal a stipulated determination entered by the" and insert "**initiate a proceeding for review of a stipulated determination entered by the county board under subsection (g) before the Indiana board under section 3 of this chapter.**".

Page 7, delete line 26.

Page 7, delete lines 40 through 42, begin a new paragraph and insert:

"(h) A taxpayer or a township or county official may initiate a proceeding for review of a stipulated determination entered by a county board under this section before the Indiana board as required by section 3 of this chapter."

Delete page 8.

Page 9, delete lines 1 through 35.

Page 13, delete lines 39 through 42, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-28-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 0.1. (a) This section applies beginning January 1, 2016.

(b) The legislative bodies of two (2) or more counties may adopt substantially similar ordinances to establish a multiple county property tax assessment board of appeals. The multiple county property tax assessment board of appeals must consist of the entire geographic area of all participating counties."

Page 14, delete lines 1 through 7.

Page 14, between lines 26 and 27, begin a new line block indented and insert:

"(3) An appraiser (as defined in IC 6-1.1-31.7-1) in a county that is in the geographic area encompassing the multiple county property tax assessment board of appeals."



Page 14, delete lines 38 through 42, begin a new paragraph and insert:

"SECTION 10. IC 6-1.1-28-0.3 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JANUARY 1, 2016]: **Sec. 0.3. The members of the multiple county property tax assessment board of appeals established under section 0.1 of this chapter shall receive compensation as determined jointly by the fiscal bodies of each participating county.**"

Page 15, delete lines 1 through 2.

Page 15, line 6, after "is" delete ":".

Page 15, line 7, delete "(1)".

Page 15, line 8, delete "; and".

Page 15, delete line 9.

Page 15, run in lines 6 through 10.

Page 15, line 16, after "that" delete ":".

Page 15, line 17, delete "(1)".

Page 15, line 18, delete "; and".

Page 15, delete line 19.

Page 15, run in lines 16 through 20.

Page 15, line 34, delete "Beginning after".

Page 15, line 35, delete "December 31, 2015, a" and insert "A".

Page 15, line 40, delete "0.1(c)" and insert "**0.1**".

Page 15, line 41, delete "After December 14, 2015, and before January 1, 2016, a" and insert "A".

Page 16, line 1, delete "not excluded under section 0.1(b) of this chapter" and insert "**participating in a multiple county property tax assessment board of appeals**".

Page 16, line 4, delete "established under section 0.1(c) of this" and insert ".".

Page 16, delete line 5.

Page 16, line 6, delete "After December 14, 2015, and before January 1, 2016, a" and insert "A".

Page 16, line 8, delete "is not excluded under section 0.1(b) of this chapter" and insert "**adopts the necessary ordinance to participate in a multiple county property tax assessment board of appeals**".

Page 16, line 21, delete "December 31, 2015." and insert "**the multiple county property tax assessment board of appeals is established.**".

Page 16, line 23, after "after" insert "**the multiple county property tax assessment board of appeals is established and until the proceeding is docketed with the multiple county property tax**



assessment board of appeals."

Page 16, delete line 24.

Page 16, line 27, delete "auditor's" and insert "**assessor**".

Page 16, line 28, delete "office for" and insert "**of**".

Page 16, line 32, delete "auditor's office" and insert "**assessor**".

Page 16, delete lines 35 through 42, begin a new line block indented and insert:

**"(1) publication of the notice within the geographic area over which the board has jurisdiction in the same manner as political subdivisions subject to IC 5-3-1-4(e) are required to publish notice; and
(2) the posting of the notice on the county assessor's Internet web site."**

Page 17, delete lines 1 through 11.

Page 17, line 17, delete ":".

Page 17, line 18, delete "(1)".

Page 17, line 23, delete "; and" and insert ".".

Page 17, run in lines 17 through 23.

Page 17, delete lines 24 through 25.

Page 17, line 28, after "county" insert "**that is not participating in a multiple county property tax assessment board of appeals.**".

Page 17, delete line 29.

Page 17, line 30, delete "with a population greater than seventy-five".

Page 17, line 31, delete "thousand (75,000)".

Page 21, delete lines 21 through 36, begin a new paragraph and insert:

"SECTION 20. IC 6-1.1-28-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016]: Sec. 6. **This section applies to a county property tax assessment board of appeals established under section 1 of this chapter.** The county assessor shall give notice of the time, place, and purpose of each annual session of the county property tax assessment board. The county assessor shall give the notice two (2) weeks before the first meeting of the board by:

(1) **the publication:**

(A) in two (2) newspapers of general circulation which are published in the county; ~~and which represent different political parties;~~ or

~~(2) publication~~ (B) in one (1) newspaper of general circulation published in the county if the requirements of clause ~~(1) of this section~~ (A) cannot be satisfied; ~~or and~~

~~(3) (2) the posting in three (3) public places in each township of~~



the county if a newspaper of general circulation is not published in the county. **of the notice on the county assessor's Internet web site."**

Page 23, line 25, after "determined" insert "**jointly**".

Page 23, line 25, delete "body," and insert "**bodies of the participating counties,**".

Page 23, line 26, delete "county included within a".

Page 24, line 42, delete "is the same as" and insert "**shall be determined jointly by the fiscal bodies of the counties participating in the multiple county property tax assessment board of appeals.**".

Page 25, delete lines 1 through 2.

Page 25, delete lines 24 through 33.

Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 423 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 13, Nays 0.

